

County: 01 Beaverhead
District: 0003 Grant Elem

· CERTIFIED ANB		FY 2009-20	10	3 Year Avg ANB		IΒ	
		*Basic	*Per ANB		*Basic	*Per ANB	
Budget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement	
11 GRANT K-8	12	21,922.00	56,578.80*	11	21,922.00	51,865.00	
. * DIRECT STATE AID						35,089.86	
. Quality Educator						6,084.00	
. At Risk Student						0.00	
. Indian Education For All -						244.80	
. American Indian Achievemen	t Gap					0.00	
. SPECIAL EDUCATION FUR	NDING (I	FY2009-2010):					
NOTE: Block Grant Eligiblity Sta the funding listed. Block Grant El			, ,		l receive		
Block Grant Eligibility Status	?					Ye	
<b>Block Grant Rates</b>							
Instructional Block Grant Rate	[IBG] pe	r ANB				149.77	
Related Services Block Grant	Rate [RSE	BG] per ANB				49.92	
Threshold to Determine Dispro	portionat	e Costs				1.531080481	
<b>Special Education Allowable</b>	Cost Payı	ments					
*a. Instructional Block Gran		-	-			1,797.24	
*b. Related Services Block		=	_			N/A	
c. Reimbursement for Disp	-					0.00	
*d. Total Special Education	Allowabl	e Cost Payment (E	District) [7a + 7b + 7c	c]		1,797.24	
Prorated Cooperative Cost Pa	•	•	• ,				
*e. Related Services Block	Grant Ent	itlement (Paid Dire	ectly to Coop)			599.04	
Required Local Match							
* f(i). District's Required Matc	h for IBG	[7a X 0.33]				593.09	
f(ii). District's Required Matc	h for RSE	3G [7b X 0.33]				N/A	
* f(iii). District's RSBG Match t		-	perative [7e X 0.33]	-		197.68	
* f(iv). Total Required Local M $[7f(i) + 7f(ii) + 7f(ii)]$						790.77	
Minimum Special Education						170.11	
*g. Minimum Special Education	_						
[7a + 7b + 7f(iv)]						2,588.01	

**County:** 01 Beaverhead District: 0003 Grant Elem

\*e.

\* f.

### **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	1,450.41	0.00	0.00
b.	FY2007-2008 amount to avoid reversion	1,450.41	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.531080481)$ then	0.00	0.00	0.00
 3.	[a - (b * 1.531080481)] * 0.4 FY2010 BUDGET LIMITS:			
		.306(9)]		75%
	FY2010 BUDGET LIMITS:	. /3		
:	FY2010 BUDGET LIMITS:  *a. Required % of Special Ed Funding in Maximum [MCA 20-9-	. /3		75% 71,885.19 88,424.0

#### PRIOR YEAR INFORMATION FOR BUDGETING: 9.

Highest Voted Amount (8e-8d)

*a.	FY 2008-2009 BASE Budget	76,435.39
*b.	FY 2008-2009 Maximum Budget	94,784.26
*c.	FY 2008-2009 ANB	14
* d.	FY 2008-2009 Adopted General Fund Budget	84,435.39

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Highest Budget With A Vote

FY 2008-2009 Over-BASE Levy As Submitted On Budget

excluding tuition, excess reserves, and other overBASE revenues

#### DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
Cou	nty		
a.	Tax Year 2008 County Taxable Value	17,531,518	17,531,518
b.	FY 2008-09 County ANB (Budgeted)	841	425
c.	County Retirement Mill Value per ANB	20.85	41.25
Dist	rict		
d.	Tax Year 2008 District Taxable Value	815,340	N/A
e.	FY 2008-09 District ANB (Budgeted)	14	N/A
f.	District Debt Service Mill Value Per ANB	58.24	N/A
State	ewide		
g.	Statewide Retirement Mill Value per ANB	25.05	52.07
h.	Facility Guaranteed Mill Value per ANB	28.99	60.25

79,885.19

88,424.05

8,538.86

8,000.00

County: 01 Beaverhead
District: 0003 Grant Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary	High School	
	(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829	
	(b) 2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19	
	(c) GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93	
II.	DISTRICT GTB SUBSIDY:	Elementary	High School	
	(a) Statewide GTB ratio (from c above)	20.85	N/A	
	(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	31,038.51	N/A	
	(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	872.34	N/A	
	(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	665,341.22	N/A	
	(e) District taxable valuation (Tax Year 2008)***	815,340	N/A	
	(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001			

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 01 Beaverhead
District: 0005 Dillon Elem

MI   DILLON 7-8   162   62,083.00   971,473.50*   160   62,083.00   959,560.00	1. CER	TIFIED ANB		FY 2009-201	10		3 Year Avg Al	NB	
El DILLON K-6   546   21,922.00   2,545,179.00*   542   21,922.00   2,526,749.80     MI DILLON 7-8   162   62,083.00   971,473.50*   160   62,083.00   959,560.00     2. * DIRECT STATE AID   1,609,493.   3. Quality Educator   148,753.   4. At Risk Student   23,266.   5. Indian Education For All   14,443.   6. American Indian Achievement Gap   2,000.   7. SPECIAL EDUCATION FUNDING (FY2009-2010):   NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.   Block Grant Eligibility Status?   No. The status = "No" means you have NOT yet qualified.   Block Grant Rates   149				*Basic	*Per ANB		*Basic	*Per ANB	
MI DILLON 7-8   162   62,083.00   971,473.50*   160   62,083.00   959,560.00	*Budget Un	it	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement	
2. * DIRECT STATE AID       1,609,493.         3. Quality Educator       148,753.         4. At Risk Student       23,266.         5. Indian Education For All       14,443.         6. American Indian Achievement Gap       2,000.         7. SPECIAL EDUCATION FUNDING (FY2009-2010):       NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.         Block Grant Rates       Instructional Block Grant Rate [IBG] per ANB       149         Related Services Block Grant Rate [RSBG] per ANB       49.         Threshold to Determine Disproportionate Costs       1.5310804         Special Education Allowable Cost Payments       *a. Instructional Block Grant Entitlement [IBG rate X ANB]       N         *b. Related Services Block Grant Entitlement [RSBG rate X ANB]       N         *c. Reimbursement for Disproportionate Costs       93,535         *d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]       199,572         Prorated Cooperative Cost Payments (Members of Cooperatives Only)       *e. Related Services Block Grant Entitlement (Paid Directly to Coop)       35,343         Required Local Match       *f(i). District's Required Match for RSBG [7b X 0.33]       N         *f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]       11,663	E1 DILLO	ON K-6	546	21,922.00	2,545,179.00*	542	21,922.00	2,526,749.80	
3. Quality Educator 148,753. 4. At Risk Student 23,266. 5. Indian Education For All 14,443. 6. American Indian Achievement Gap 2,000. 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 149.  Related Services Block Grant Rate [RSBG] per ANB 49.  Threshold to Determine Disproportionate Costs 1.5310804  Special Education Allowable Cost Payments  *a. Instructional Block Grant Entitlement [IBG rate X ANB] 106,037.  *b. Related Services Block Grant Entitlement [RSBG rate X ANB] NS.  c. Reimbursement for Disproportionate Costs 93,535.  *d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 199,572.  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  *e. Related Services Block Grant Entitlement (Paid Directly to Coop) 35,343.  Required Local Match  *f(i). District's Required Match for IBG [7a X 0.33] 1,663.  *f(iii). District's Required Match for RSBG [7b X 0.33] 1,663.  *f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 1,663.  *f(iii). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 46,655.	M1 DILLO	ON 7-8	162	62,083.00	971,473.50*	160	62,083.00	959,560.00	
4. At Risk Student 23,266.  5. Indian Education For All 14,443. 6. American Indian Achievement Gap 2,000. 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status? "No" means you have NOT yet qualified.  Block Grant Eligibility Status? "No" means you have NOT yet qualified.  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 149.  Related Services Block Grant Rate [RSBG] per ANB 49.  Threshold to Determine Disproportionate Costs 1.5310804  Special Education Allowable Cost Payments  *a. Instructional Block Grant Entitlement [IBG rate X ANB] 106,037.  *b. Related Services Block Grant Entitlement [RSBG rate X ANB] No.  c. Reimbursement for Disproportionate Costs 93,535.  *d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 199,572.  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  *e. Related Services Block Grant Entitlement (Paid Directly to Coop) 35,343.  Required Local Match  *f(i). District's Required Match for IBG [7a X 0.33] 34,992  f(ii). District's Required Match for RSBG [7b X 0.33] No.  *f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 11,663.  *f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 46,655.	2. * DIRE	ECT STATE AID						1,609,493.9	
5. Indian Education For All 6. American Indian Achievement Gap 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  *a. Instructional Block Grant Entitlement [IBG rate X ANB]  b. Related Services Block Grant Entitlement [RSBG rate X ANB]  c. Reimbursement for Disproportionate Costs  *d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  *e. Related Services Block Grant Entitlement (Paid Directly to Coop)  35,343  Required Local Match  *f(i) District's Required Match for IBG [7a X 0.33]  f(ii) District's Required Match for RSBG [7b X 0.33]  *f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  *f(iv) Total Required Local Match To Avoid Reversions  [7f(i) + 7f(iii) + 7f(iii)]  46,655	3. Qual	ity Educator						148,753.80	
6. American Indian Achievement Gap 2,000.  7. SPECIAL EDUCATION FUNDING (FY2009-2010):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status?  Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  *a. Instructional Block Grant Entitlement [IBG rate X ANB]  c. Reimbursement for Disproportionate Costs  *d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  *e. Related Services Block Grant Entitlement (Paid Directly to Coop)  \$35,343.  Required Local Match  *f(i). District's Required Match for IBG [7a X 0.33]  *f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  *f(iv). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)]  46,655	4. At Ri	isk Student						23,266.76	
7. SPECIAL EDUCATION FUNDING (FY2009-2010):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligiblity Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  1.5310804  Special Education Allowable Cost Payments  *a. Instructional Block Grant Entitlement [IBG rate X ANB]  c. Reimbursement for Disproportionate Costs  *d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  *e. Related Services Block Grant Entitlement (Paid Directly to Coop)  35,343.  Required Local Match  *f(i). District's Required Match for IBG [7a X 0.33]  *f(iii). District's Required Match for RSBG [7b X 0.33]  *f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  *f(iv). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)]  46,655	5. India	n Education For All .						14,443.20	
NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status?  Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  \$\frac{1}{2}\$ special Education Allowable Cost Payments  *a. Instructional Block Grant Entitlement [IBG rate X ANB]  c. Reimbursement for Disproportionate Costs  *d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  *e. Related Services Block Grant Entitlement (Paid Directly to Coop)  \$\frac{3}{2}\$, \$\frac{3}{2	6. Amei	American Indian Achievement Gap						2,000.00	
the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  1.5310804  Special Education Allowable Cost Payments  *a. Instructional Block Grant Entitlement [IBG rate X ANB]  c. Reimbursement for Disproportionate Costs  4d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  *e. Related Services Block Grant Entitlement (Paid Directly to Coop)  35,343.  Required Local Match  *f(i). District's Required Match for IBG [7a X 0.33]  *f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  *f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]  46,655.	7. SPECIAL EDUCATION FUNDING (FY2009-2010):								
Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  1.5310804  Special Education Allowable Cost Payments  *a. Instructional Block Grant Entitlement [IBG rate X ANB]  *b. Related Services Block Grant Entitlement [RSBG rate X ANB]  c. Reimbursement for Disproportionate Costs  *d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  *e. Related Services Block Grant Entitlement (Paid Directly to Coop)  35,343.  Required Local Match  *f(i). District's Required Match for IBG [7a X 0.33]  *f(ii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  *f(iii). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)]  46,655.									
Instructional Block Grant Rate [IBG] per ANB  Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  \$\frac{1}{5}\$ 1.5310804\$  \text{Special Education Allowable Cost Payments}  *a. Instructional Block Grant Entitlement [IBG rate X ANB]  *b. Related Services Block Grant Entitlement [RSBG rate X ANB]  c. Reimbursement for Disproportionate Costs  \$\frac{9}{3}\$,535.  *d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  *e. Related Services Block Grant Entitlement (Paid Directly to Coop)  \$\frac{8}{3}\$,343.  Required Local Match  *f(i). District's Required Match for IBG [7a X 0.33]  \$\frac{1}{3}\$ (ii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  *f(iii). Total Required Local Match To Avoid Reversions  \[ \begin{array}{c} \frac{1}{3} \\ \f	Block	k Grant Eligibility Statu	s?					Ye	
Related Services Block Grant Rate [RSBG] per ANB  Threshold to Determine Disproportionate Costs  1.5310804  Special Education Allowable Cost Payments  *a. Instructional Block Grant Entitlement [IBG rate X ANB]  *b. Related Services Block Grant Entitlement [RSBG rate X ANB]  *c. Reimbursement for Disproportionate Costs  *d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  *e. Related Services Block Grant Entitlement (Paid Directly to Coop)  *geniered Local Match  *f(i). District's Required Match for IBG [7a X 0.33]  *f(ii). District's Required Match for RSBG [7b X 0.33]  *f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  *f(iii). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)]  46,655.	Block	k Grant Rates							
Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  *a. Instructional Block Grant Entitlement [IBG rate X ANB] 106,037.  *b. Related Services Block Grant Entitlement [RSBG rate X ANB] No. Reimbursement for Disproportionate Costs 193,535.  *d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 199,572.  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  *e. Related Services Block Grant Entitlement (Paid Directly to Coop) 35,343.  Required Local Match  *f(i). District's Required Match for IBG [7a X 0.33] 34,992.  f(ii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 11,663.  *f(iii). Total Required Local Match To Avoid Reversions [7f(ii) + 7f(iii) ] 46,655.	Instru	actional Block Grant Rate	e [IBG] pe	er ANB				149.7	
**special Education Allowable Cost Payments  **a. Instructional Block Grant Entitlement [IBG rate X ANB] 106,037.  **b. Related Services Block Grant Entitlement [RSBG rate X ANB] No. Reimbursement for Disproportionate Costs 93,535.  **d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 199,572.  **Prorated Cooperative Cost Payments (Members of Cooperatives Only)  **e. Related Services Block Grant Entitlement (Paid Directly to Coop) 35,343.  **Required Local Match**  **f(i). District's Required Match for IBG [7a X 0.33] 34,992.  **f(ii). District's Required Match for RSBG [7b X 0.33] No.	Relat	ed Services Block Grant	Rate [RS]	BG] per ANB				49.92	
*a. Instructional Block Grant Entitlement [IBG rate X ANB]  *b. Related Services Block Grant Entitlement [RSBG rate X ANB]  c. Reimbursement for Disproportionate Costs  *d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  *e. Related Services Block Grant Entitlement (Paid Directly to Coop)  *f(i). District's Required Match for IBG [7a X 0.33]  *f(ii). District's Required Match for RSBG [7b X 0.33]  *f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  *f(iv). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)]  *46,655.	Thres	shold to Determine Dispre	oportiona	te Costs				1.53108048	
*b. Related Services Block Grant Entitlement [RSBG rate X ANB]  c. Reimbursement for Disproportionate Costs  *d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  *e. Related Services Block Grant Entitlement (Paid Directly to Coop)  *f(ii). District's Required Match  *f(i). District's Required Match for IBG [7a X 0.33]  *f(iii). District's Required Match for RSBG [7b X 0.33]  *f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  *f(iv). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)]  *46,655	Speci	ial Education Allowable	Cost Pay	ments					
c. Reimbursement for Disproportionate Costs  *d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 199,572.  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  *e. Related Services Block Grant Entitlement (Paid Directly to Coop) 35,343.  Required Local Match  *f(i). District's Required Match for IBG [7a X 0.33] 34,992.  f(ii). District's Required Match for RSBG [7b X 0.33] Note in the paid by District to Cooperative [7e X 0.33] 11,663.  *f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 46,655.	* a.	Instructional Block Gran	nt Entitlei	ment [IBG rate X A	NB]			106,037.1	
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 199,572.  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 35,343.  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 34,992.  f(ii). District's Required Match for RSBG [7b X 0.33] N  * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 11,663.  * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] 46,655.	* b.	Related Services Block	Grant En	titlement [RSBG ra	te X ANB]			N/A	
Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  * Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33]  f(ii). District's Required Match for RSBG [7b X 0.33]  * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  * f(iv). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)]  46,655	c.	Reimbursement for Disp	proportion	nate Costs				93,535.50	
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33]  f(ii). District's Required Match for RSBG [7b X 0.33]  * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  * f(iv). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)]  35,343.  * f(iv). 46,655.	* d.	Total Special Education	Allowab	le Cost Payment (D	Pistrict) $[7a + 7b + 7c]$	c]		199,572.60	
Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 34,992.  f(ii). District's Required Match for RSBG [7b X 0.33] N  * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 11,663.  * f(iv). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 46,655.	Pror	ated Cooperative Cost P	ayments	(Members of Coop	eratives Only)				
* f(i). District's Required Match for IBG [7a X 0.33]  f(ii). District's Required Match for RSBG [7b X 0.33]  * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  * f(iv). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)]  46,655.	* e.	Related Services Block	Grant En	titlement (Paid Dire	ectly to Coop)			35,343.30	
f(ii). District's Required Match for RSBG [7b X 0.33]  * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  * f(iv). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)]	Requ	ired Local Match							
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] 11,663.  * f(iv). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 46,655.	* f(i).	District's Required Mate	ch for IBC	G [7a X 0.33]				34,992.20	
* f(iv). Total Required Local Match To Avoid Reversions  [7f(i) + 7f(ii) + 7f(iii)] 46,655.	f(ii).	District's Required Mate	ch for RS	BG [7b X 0.33]				N/A	
[7f(i) + 7f(ii) + 7f(iii)] 46,655.	* f(iii).	District's RSBG Match	to be Paid	l by District to Coo	perative [7e X 0.33]	-		11,663.3	
2	* f(iv).	•						46 655 5°	
Minimum Special Education Dudget To Avoid Nevel stons	Missi							70,033.3	
*g. Minimum Special Education Budget to Avoid Reversions									
	<b>წ</b> ∙	-		-				152,692.73	

**County:** 01 Beaverhead **District:** 0005 Dillon Elem

# **Reimbursement For Disproportionate Costs**

	EL	HS	K12
<ul> <li>a. FY2007-2008 allowable cost expenditures</li> <li>Total K-12 expenditures prorated by FY08 ANB</li> </ul>	457,493.39	0.00	0.00
b. FY2007-2008 amount to avoid reversion	146,076.35	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481) then [a - (b * 1.531080481)] * 0.4	93,535.50	0.00	0.00

#### **FY2010 BUDGET LIMITS:**

*a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	 100%
*b.	BASE Budget	 3,362,528.83
*c.	Maximum Budget Limit	 4,223,609.94
*d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	 4,191,861.11
*e.	Highest Budget With A Vote	 4,223,609.94
*f.	Highest Voted Amount (8e-8d)	 31,748.83

#### 9.

PRIOR YEAR INFORMATION FOR BUDGETING:				
*a.	FY 2008-2009 BASE Budget	3,266,088.37		
*b.	FY 2008-2009 Maximum Budget	4,095,420.65		
*c.	FY 2008-2009 ANB	693		
*d.	FY 2008-2009 Adopted General Fund Budget	4,095,420.65		
*e.	FY 2008-2009 Over-BASE Levy As Submitted On Budget	829.332.28		

#### DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School		
Cou	nty				
a.	Tax Year 2008 County Taxable Value	17,531,518	17,531,518		
b.	FY 2008-09 County ANB (Budgeted)	841	425		
c.	County Retirement Mill Value per ANB	20.85	41.25		
Dist	rict				
d.	Tax Year 2008 District Taxable Value	12,021,565	N/A		
e.	FY 2008-09 District ANB (Budgeted)	693	N/A		
f.	District Debt Service Mill Value Per ANB	17.35	N/A		
Statewide					
g.	Statewide Retirement Mill Value per ANB	25.05	52.07		
h.	Facility Guaranteed Mill Value per ANB	28.99	60.25		

County: 01 Beaverhead
District: 0005 Dillon Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary	High School	
	(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829	
	(b) 2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the P Entitlement + 40% of special education allowabl payment (including prorated coop costs)		119,054,972.19	
	(c) GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93	
II.	DISTRICT GTB SUBSIDY:	Elementary	High School	
	(a) Statewide GTB ratio (from c above)	20.85	N/A	
	(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the P Entitlement	er-ANB 1,245,679.60	N/A	
	(c) 40% of 2008-09 District special education allows payment plus district prorated coop cost payment		N/A	
	(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	27,689,970.31	N/A	
	(e) District taxable valuation (Tax Year 2008)***	12,021,565	N/A	
	(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE [(d) - (e)] x .001	E mill		

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 01 Beaverhead

District: 0006 Beaverhead County H S

1. CER	TIFIED ANB		FY 2009-201	10		3 Year Avg A	NB
			*Basic	*Per ANB		*Basic	*Per ANB
*Budget Un	it	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1 BEAV	ERHEAD CO HS 9-12	341	243,649.00	2,029,632.00	369	243,649.00	2,193,705.00*
2. * DIRI	ECT STATE AID						1,089,497.24
3. Qual	ity Educator						85,611.01
4. At Ri	isk Student						11,800.85
5. India	n Education For All						7,527.60
6. Ame	rican Indian Achieveme	nt Gap					600.00
7. SPEC	CIAL EDUCATION FU	NDING (	FY2009-2010):				
NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.							
Block	k Grant Eligibility Statu	s?					Yes
Block	k Grant Rates						
Instru	actional Block Grant Rate	e [IBG] po	er ANB				149.77
Relat	ed Services Block Grant	Rate [RS	BG] per ANB				49.92
Thres	shold to Determine Dispr	oportiona	te Costs				1.531080481
_	ial Education Allowable	_					
* a.	Instructional Block Gra			•			51,071.57
* b.	Related Services Block		=	_			N/A
C.	Reimbursement for Disp	-					761.33
* d.	Total Special Education	Allowab	le Cost Payment (L	Pistrict) [/a + /b + /	cj		51,832.90
	ated Cooperative Cost P	•	` .	• ,			
* e.	Related Services Block	Grant En	titlement (Paid Dire	ectly to Coop)			17,022.72
Requ	ired Local Match						
* f(i).	District's Required Mate	ch for IBC	G [7a X 0.33]				16,853.62
f(ii).	District's Required Mate	ch for RS	BG [7b X 0.33]				N/A
	District's RSBG Match		-	perative [7e X 0.33]	-		5,617.50
* f(iv).	Total Required Local M [7f(i) + 7f(ii) + 7f(iii)]						22,471.12
Mini	mum Special Education	Budget 7	To Avoid Reversion	18			•
* g.	Minimum Special Educ	_					
Č	[7a + 7b + 7f(iv)]						73,542.69

**County:** 01 Beaverhead

**District:** 0006 Beaverhead County H S

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	0.00	123,089.25	0.00
b.	FY2007-2008 amount to avoid reversion	0.00	79,150.59	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.531080481)$ then $[a - (b * 1.531080481)] * 0.4$	0.00	761.33	0.00
8.	FY2010 BUDGET LIMITS:			

*a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b.	BASE Budget	2,134,797.81
*c.	Maximum Budget Limit	2,663,581.98
*d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	2,813,930.61
*e.	Highest Budget With A Vote	2,934,241.04
* f.	Highest Voted Amount (8e-8d)	120,310.43

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a.	FY 2008-2009 BASE Budget	2,251,628.19
*b.	FY 2008-2009 Maximum Budget	2,793,398.95
*c.	FY 2008-2009 ANB	391
*d.	FY 2008-2009 Adopted General Fund Budget	2,930,760.99

FY 2008-2009 Over-BASE Levy As Submitted On Budget .....

#### DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
Coun	nty		
a.	Tax Year 2008 County Taxable Value	17,531,518	17,531,518
b.	FY 2008-09 County ANB (Budgeted)	841	425
c.	County Retirement Mill Value per ANB	20.85	41.25
Distr	ict		
d.	Tax Year 2008 District Taxable Value	N/A	15,948,076
e.	FY 2008-09 District ANB (Budgeted)	N/A	391
f.	District Debt Service Mill Value Per ANB	N/A	40.79
State	wide		
g.	Statewide Retirement Mill Value per ANB	25.05	52.07
h.	Facility Guaranteed Mill Value per ANB	28.99	60.25

679,132.80

County: 01 Beaverhead

District: 0006 Beaverhead County H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	ST	ATEWIDE GTB RATIO:	Elementary	High School
	(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
	(b)	2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
	(c)	payment (including prorated coop costs)  GTB ratio: [(a) divided by (b)] x 193%	193,723,579.79	119,054,972.19
II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	N/A	33.93
	(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	905,795.71
	(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	32,653.79
	(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	31,841,591.54
	(e)	District taxable valuation (Tax Year 2008)***	N/A	15,948,076
	(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill		

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 01 Beaverhead
District: 0007 Wise River Elem

1. CER	TIFIED ANB		FY 2009-20	10		3 Year Avg A	NB
			*Basic	*Per ANB		*Basic	*Per ANB
*Budget Un	it	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1 WISE	RIVER K-8	18	21,922.00	84,857.40	20	21,922.00	94,282.00*
2. * DIRI	ECT STATE AID						51,943.19
3. Qual	ity Educator						6,084.00
4. At Ri	isk Student						0.0
5. India	n Education For All						408.00
6. Ame	rican Indian Achieveme	nt Gap					0.00
7. SPE	CIAL EDUCATION FU	NDING (	FY2009-2010):				
	E: Block Grant Eligiblity Standing listed. Block Grant E			•		l receive	
Bloc	k Grant Eligibility Statu	ıs?					Ye
Bloc	k Grant Rates						
Instru	actional Block Grant Rate	e [IBG] pe	er ANB				149.7
Relat	ed Services Block Grant	Rate [RS]	BG] per ANB				49.92
Thre	shold to Determine Dispr	oportiona	te Costs				1.531080481
Spec	ial Education Allowable	Cost Pay	ments				
* a.	Instructional Block Gra	nt Entitlei	ment [IBG rate X A	NB]			2,695.80
* b.	Related Services Block		=	te X ANB]			N/A
c.	Reimbursement for Dis	proportion	nate Costs				0.0
* d.	Total Special Education	Allowab	le Cost Payment (E	District) [7a + 7b + 7	/c]		2,695.86
Pror	ated Cooperative Cost P	ayments	(Members of Coop	eratives Only)			
* e.	Related Services Block	Grant Ent	titlement (Paid Dire	ectly to Coop)			898.50
Requ	iired Local Match						
* f(i).	District's Required Mat	ch for IBC	G [7a X 0.33]				889.63
f(ii).	District's Required Mat	ch for RSl	BG [7b X 0.33]				N/A
* f(iii).	District's RSBG Match	to be Paid	by District to Coo	perative [7e X 0.33]	] -		296.52
* f(iv).	Total Required Local M						
	[7f(i) + 7f(ii) + 7f(iii)]						1,186.15
	mum Special Education	_					
* g.	Minimum Special Educ $[7a + 7b + 7f(iv)]$		~				3,882.01
	[, . , . , . , . , . , . , . , . , . ]						3,002.01

**County:** 01 Beaverhead **District:** 0007 Wise River Elem

# **Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 A	4,558 NNB	3.41 0.00	0.00
b. FY2007-2008 amount to avoid reversion	4,558	3.41 0.00	0.00
c. Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.531080481)$ then $[a - (b * 1.531080481)] * 0.4$	(	0.00	0.00
8. FY2010 BUDGET LIMITS:			
*a. Required % of Special Ed Funding in	Maximum [MCA 20-9-306(9)]		75

9.

\*d.

\*e.

 75%
 103,588.83
 128,087.68
 126,130.84
 130,119.29
 3,988.45
 107,577.28
 133,078.91
 21

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#### DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

FY 2008-2009 Over-BASE Levy As Submitted On Budget

FY 2008-2009 Adopted General Fund Budget

		Elementary	High School
Cou	nty		
a.	Tax Year 2008 County Taxable Value	17,531,518	17,531,518
b.	FY 2008-09 County ANB (Budgeted)	841	425
c.	County Retirement Mill Value per ANB	20.85	41.25
Dist	rict		
d.	Tax Year 2008 District Taxable Value	833,890	N/A
e.	FY 2008-09 District ANB (Budgeted)	21	N/A
f.	District Debt Service Mill Value Per ANB	39.71	N/A
State	ewide		
g.	Statewide Retirement Mill Value per ANB	25.05	52.07
h.	Facility Guaranteed Mill Value per ANB	28.99	60.25

130,119.29

22,542.01

County: 01 Beaverhead
District: 0007 Wise River Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary	High School
	(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
	(b) 2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
	payment (including prorated coop costs)  (c) GTB ratio: [(a) divided by (b)] x 193%	193,723,579.79	119,054,972.19
II.	DISTRICT GTB SUBSIDY:	Elementary	High School
	(a) Statewide GTB ratio (from c above)	20.85	N/A
	(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	42,683.35	N/A
	(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	1,506.78	N/A
	(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	921,364.21	N/A
	(e) District taxable valuation (Tax Year 2008)***	833,890	N/A
	(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	87.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 01 Beaverhead

District: 0009 Lima K-12 Schools

1. CER	TIFIED ANB		FY 2009-20	10		3 Year Avg A	NB
			*Basic	*Per ANB		*Basic	*Per ANB
*Budget U	nit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1 LIMA		35	21,922.00	164,941.00	39	21,922.00	183,775.80*
M1 LIMA		15	62,083.00	90,502.50	18	62,083.00	108,589.50*
H1 LIMA	HS 9-12	26	243,649.00	156,799.50	30	243,649.00	180,892.50*
2. * DIR	ECT STATE AID						358,007.58
3. Qual	lity Educator						44,109.00
4. At R	isk Student						5,899.02
5. India	an Education For All .						1,774.80
6. Ame	rican Indian Achievemer	nt Gap					0.00
7. SPE	CIAL EDUCATION FU	NDING (	FY2009-2010):				
	E: Block Grant Eligiblity Sta anding listed. Block Grant E					receive	
Bloc	k Grant Eligibility Statu	s?					Yes
Bloc	k Grant Rates						
Instr	uctional Block Grant Rate	[IBG] pe	r ANB				149.77
Rela	ted Services Block Grant	Rate [RSI	BG] per ANB				49.92
Thre	shold to Determine Dispre	oportiona	e Costs				1.531080481
Spec	rial Education Allowable	Cost Pav	ments				
* a.	Instructional Block Gran	•		NB]			11,382.52
* b.	Related Services Block	Grant Ent	itlement [RSBG ra	ite X ANB]			N/A
c.	Reimbursement for Disp	proportion	ate Costs	-			0.00
* d.	Total Special Education	Allowab	e Cost Payment (I	District) [7a + 7b + 7	'c]		11,382.52
Pror	rated Cooperative Cost P	ayments	(Members of Coop	eratives Only)			
* e.	Related Services Block	Grant Ent	itlement (Paid Dire	ectly to Coop)			3,793.92
Requ	uired Local Match						
* f(i).	District's Required Mate	ch for IBC	6 [7a X 0.33]				3,756.24
f(ii).	District's Required Mate	ch for RSI	3G [7b X 0.33]				N/A
* f(iii)	. District's RSBG Match	to be Paid	by District to Coo	perative [7e X 0.33]			1,251.99
* f(iv)	. Total Required Local M	atch To A	void Reversions				
	[7f(i) + 7f(ii) + 7f(iii)]						5,008.23
Mini	imum Special Education	Budget T	o Avoid Reversion	ns			
* g.	Minimum Special Educ		_				
	[7a + 7b + 7f(iv)]						16,390.75

**County:** 01 Beaverhead

**District:** 0009 Lima K-12 Schools

# **Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	14,643.95	8,975.32	23,619.27
b. FY2007-2008 amount to avoid reversion	12,639.23	7,666.42	20,305.65
c. Reimbursement for disproportionate costs  If (a-b) > 0 and a > (b * 1.531080481) then  [a - (b * 1.531080481)] * 0.4	0.00	0.00	0.00

*a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	 75%
*b.	BASE Budget	 709,965.36
*c.	Maximum Budget Limit	 875,459.48
*d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	 885,570.31
*e.	Highest Budget With A Vote	 926,800.38
* f.	Highest Voted Amount (8e-8d)	 41,230.07
PRI	OR YEAR INFORMATION FOR BUDGETING:	
*a.	FY 2008-2009 BASE Budget	 742,829.93

#### 9.

*b.	FY 2008-2009 Maximum Budget	918,435.33
*c.	FY 2008-2009 ANB	96
*d.	FY 2008-2009 Adopted General Fund Budget	918,434.88
*e.	FY 2008-2009 Over-BASE Levy As Submitted On Budget	175,604.95

#### DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB: 10.

		Elementary	High School
Cou	nty		
a.	Tax Year 2008 County Taxable Value	17,531,518	17,531,518
b.	FY 2008-09 County ANB (Budgeted)	841	425
c.	County Retirement Mill Value per ANB	20.85	41.25
Dist	rict		
d.	Tax Year 2008 District Taxable Value	1,583,442	1,583,442
e.	FY 2008-09 District ANB (Budgeted)	62	34
f.	District Debt Service Mill Value Per ANB	25.54	46.57
State	ewide		
g.	Statewide Retirement Mill Value per ANB	25.05	52.07
h.	Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 01 Beaverhead

District: 0009 Lima K-12 Schools

 $[(d) - (e)] \times .001$ 

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	ST	ATEWIDE GTB RATIO:	Elementary	High School
	(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
	(b)	2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
	(c)	GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93
II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(a)	Statewide GTB ratio (from c above)	20.85	33.93
	(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	141,167.98	158,365.15
	(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	4,678.94	2,061.90
	(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	3,040,908.28	5,443,289.81
	(e)	District taxable valuation (Tax Year 2008)***	1,583,442	1,583,442
	(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill		

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.

3,860.00

1,457.00



County: 01 Beaverhead
District: 0010 Wisdom Elem

. CERTIFII	ED ANB		FY 2009-20	10		3 Year Avg A	NB
			*Basic	*Per ANB		*Basic	*Per ANB
Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1 WISDOM K	1-8	18	21,922.00	84,857.40*	17	21,922.00	80,144.80
. * DIRECT S	STATE AID						47,730.39
. Quality Ed	lucator						6,084.00
. At Risk St	udent						0.00
. Indian Ed	ucation For All						367.20
. American	Indian Achieveme	nt Gap					200.00
. SPECIAL	EDUCATION FU	NDING (I	FY2009-2010):				
				indicate you are qualif ou have NOT yet quali		receive	
Block Gra	nt Eligibility Statu	s?					Yes
Block Gra	nt Rates						
Instruction	al Block Grant Rate	e [IBG] per	r ANB				149.77
Related Se	rvices Block Grant	Rate [RSE	BG] per ANB				49.92
Threshold	to Determine Dispr	oportionat	e Costs				1.531080481
=	ucation Allowable	-					
	ructional Block Gra		-	•			2,695.86
	ted Services Block		=	_			N/A
	nbursement for Dis			Ni-4-:-4) [7- + 71- + 7			0.00
	_		-	District) [7a + 7b + 7	cj		2,695.86
	Cooperative Cost P	•		• /			222.5
* e. Rela	ted Services Block	Grant Enti	itlement (Paid Dire	ectly to Coop)			898.56
Required 1	Local Match						
~ /	rict's Required Mate		. ,				889.63
	rict's Required Mate						N/A
			-	perative [7e X 0.33]	-		296.52
	l Required Local M ) + 7f(ii) + 7f(iii)]						1,186.15
- `	Special Education						-,
	imum Special Educ	_					
							3,882.01

**County:** 01 Beaverhead **District:** 0010 Wisdom Elem

# **Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	3,522.41	0.00	0.00
b. FY2007-2008 amount to avoid reversion	3,522.41	0.00	0.00
c. Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.531080481)$ then $[a - (b * 1.531080481)] * 0.4$	0.00	0.00	0.00

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\*e.

1 12010 Beb GE1 ERMITO.	
*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	
*b. BASE Budget	96,208.35
*c. Maximum Budget Limit	118,822.28
*d. Highest Budget Without A Vote	
excluding tuition, excess reserves, and other overBASE revenues	116,140.62
*e. Highest Budget With A Vote	118,822.28
*f. Highest Voted Amount (8e-8d)	2,681.66
PRIOR YEAR INFORMATION FOR BUDGETING:	
*a. FY 2008-2009 BASE Budget	95,266.78
*b. FY 2008-2009 Maximum Budget	117,594.13
*c. FY 2008-2009 ANB	
*d. FY 2008-2009 Adopted General Fund Budget	115,199.05

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#### DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

FY 2008-2009 Over-BASE Levy As Submitted On Budget

		Elementary	High School
Cou	nty		
a.	Tax Year 2008 County Taxable Value	17,531,518	17,531,518
b.	FY 2008-09 County ANB (Budgeted)	841	425
c.	County Retirement Mill Value per ANB	20.85	41.25
Dist	rict		
d.	Tax Year 2008 District Taxable Value	951,285	N/A
e.	FY 2008-09 District ANB (Budgeted)	18	N/A
f.	District Debt Service Mill Value Per ANB	52.85	N/A
State	ewide		
g.	Statewide Retirement Mill Value per ANB	25.05	52.07
h.	Facility Guaranteed Mill Value per ANB	28.99	60.25

19,932.27

County: 01 Beaverhead
District: 0010 Wisdom Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary	High School
	(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
	(b) 2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
	(c) GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93
II.	DISTRICT GTB SUBSIDY:	Elementary	High School
	(a) Statewide GTB ratio (from c above)	20.85	N/A
	(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	37,693.13	N/A
	(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	1,110.26	N/A
	(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	809,050.68	N/A
	(e) District taxable valuation (Tax Year 2008)***	951,285	N/A
	(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001		

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 01 Beaverhead
District: 0014 Jackson Elem

· CERTIFIED ANB		FY 2009-20	10		3 Year Avg A	NB
		*Basic	*Per ANB		*Basic	*Per ANB
Budget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
1 JACKSON K-8	19	21,922.00	89,569.80*	16	21,922.00	75,432.00
. * DIRECT STATE AID						49,836.83
. Quality Educator						6,084.00
. At Risk Student						0.00
. Indian Education For All .						387.60
. American Indian Achievemer	t Gap					0.00
. SPECIAL EDUCATION FUL	NDING (I	Y2009-2010):				
NOTE: Block Grant Eligiblity Sta the funding listed. Block Grant El			, ,		l receive	
Block Grant Eligibility Status	?					Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate	[IBG] per	ANB				149.77
Related Services Block Grant	Rate [RSB	G] per ANB				49.92
Threshold to Determine Dispre	portionate	e Costs				1.531080481
<b>Special Education Allowable</b>	_					
*a. Instructional Block Gran			-			2,845.63
*b. Related Services Block		_	_			N/A
c. Reimbursement for Disp	-					0.00
*d. Total Special Education	Allowable	e Cost Payment (L	District) $[/a + /b + /c]$	C]		2,845.63
Prorated Cooperative Cost P	•	•	• ,			
* e. Related Services Block	Grant Enti	tlement (Paid Dire	ectly to Coop)			948.48
Required Local Match						
* f(i). District's Required Mate	h for IBG	[7a X 0.33]				939.06
f(ii). District's Required Mate	h for RSB	G [7b X 0.33]				N/A
* f(iii). District's RSBG Match t		-	perative [7e X 0.33]	-		313.00
* f(iv). Total Required Local M $[7f(i) + 7f(ii) + 7f(ii)]$						1,252.06
Minimum Special Education						1,232.00
*g. Minimum Special Educa-	_					
[7a + 7b + 7f(iv)]						4,097.69

**County:** 01 Beaverhead **District:** 0014 Jackson Elem

### **Reimbursement For Disproportionate Costs**

	EL	HS	K12
<ul> <li>a. FY2007-2008 allowable cost expenditures</li> <li>Total K-12 expenditures prorated by FY08 ANB</li> </ul>	2,693.61	0.00	0.00
b. FY2007-2008 amount to avoid reversion	2,693.61	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481) then [a - (b * 1.531080481)] * 0.4	0.00	0.00	0.00

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\*c.

\*d.

*a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b.	BASE Budget	100,028.31
*c.	Maximum Budget Limit	123,654.61
*d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	122,991.53
*e.	Highest Budget With A Vote	123,654.61
* f.	Highest Voted Amount (8e-8d)	663.08
PRI	OR YEAR INFORMATION FOR BUDGETING:	
*a.	FY 2008-2009 BASE Budget	83,694.86
*b.	FY 2008-2009 Maximum Budget	103,194.53

FY 2008-2009 ANB

# FY 2008-2009 Over-BASE Levy As Submitted On Budget

DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

FY 2008-2009 Adopted General Fund Budget

		Elementary	High School
Coun	- nty		
a.	Tax Year 2008 County Taxable Value	17,531,518	17,531,518
b.	FY 2008-09 County ANB (Budgeted)	841	425
c.	County Retirement Mill Value per ANB	20.85	41.25
Distr	ict		
d.	Tax Year 2008 District Taxable Value	594,865	N/A
e.	FY 2008-09 District ANB (Budgeted)	15	N/A
f.	District Debt Service Mill Value Per ANB	39.66	N/A
State	wide		
g.	Statewide Retirement Mill Value per ANB	25.05	52.07
h.	Facility Guaranteed Mill Value per ANB	28.99	60.25

15

106,658.08

22,963.22

County: 01 Beaverhead
District: 0014 Jackson Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	<b>Elementary</b>	High School
	(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
	(b) 2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
	(c) GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93
II.	DISTRICT GTB SUBSIDY:	Elementary	High School
	(a) Statewide GTB ratio (from c above)	20.85	N/A
	(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	32,702.27	N/A
	(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	1,110.26	N/A
	(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	704,991.25	N/A
	(e) District taxable valuation (Tax Year 2008)***	594,865	N/A
	(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	110.00	N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



County: 01 Beaverhead
District: 0015 Reichle Elem

1. CERTIFII	ED ANB		FY 2009-20	10		3 Year Avg A	NB
			*Basic	*Per ANB		*Basic	*Per ANB
*Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1 REICHLE K	2-8	12	21,922.00	56,578.80	17	21,922.00	80,144.80*
2. * DIRECT S	STATE AID						45,623.80
3. Quality Ed	lucator						6,084.0
4. At Risk St	udent						0.0
5. Indian Ed	ication For All						346.80
6. American	Indian Achieveme	nt Gap					0.00
7. SPECIAL	EDUCATION FU	NDING (	FY2009-2010):				
				indicate you are quali ou have NOT yet quali		l receive	
Block Gra	nt Eligibility Statu	ıs?					Ye
Block Gra	nt Rates						
Instruction	al Block Grant Rat	e [IBG] pe	er ANB				149.7
Related Se	rvices Block Grant	Rate [RS]	BG] per ANB				49.92
Threshold	to Determine Dispr	coportiona	te Costs				1.531080483
Special Ed	ucation Allowable	Cost Pay	ments				
			nent [IBG rate X A	_			1,797.2
			titlement [RSBG ra	te X ANB]			N/A
c. Reir	nbursement for Dis	proportion	nate Costs				0.0
* d. Tota	l Special Education	n Allowab	le Cost Payment (D	Pistrict) $[7a + 7b + 7]$	/c]		1,797.24
Prorated (	Cooperative Cost F	Payments	(Members of Coop	eratives Only)			
* e. Rela	ted Services Block	Grant Ent	titlement (Paid Dire	ectly to Coop)			599.0
Required	Local Match						
* f(i). Dist	rict's Required Mat	ch for IBC	G [7a X 0.33]				593.09
f(ii). Dist	rict's Required Mat	ch for RSl	BG [7b X 0.33]				N/A
* f(iii). Dist	rict's RSBG Match	to be Paid	by District to Coo	perative [7e X 0.33]	] .		197.68
	l Required Local M ) + 7f(ii) + 7f(iii)]						790.7
	, () ()		To Avoid Reversion				, , , , , , , , , , , , , , , , , , , ,
	-		get to Avoid Rever				
	•		~				2,588.01

**County:** 01 Beaverhead **District:** 0015 Reichle Elem

## **Reimbursement For Disproportionate Costs**

	EL_	HS	K12
<ul> <li>a. FY2007-2008 allowable cost expenditures</li> <li>Total K-12 expenditures prorated by FY08 ANB</li> </ul>	4,144.01	0.00	0.00
b. FY2007-2008 amount to avoid reversion	4,144.01	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481) then [a - (b * 1.531080481)] * 0.4	0.00	0.00	0.00

#### 8. **FY2010 BUDGET LIMITS:**

*a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	 75%
*b.	BASE Budget	 90,839.99
*c.	Maximum Budget Limit	 112,092.05
*d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	 108,808.90
*e.	Highest Budget With A Vote	 124,862.17
* f.	Highest Voted Amount (8e-8d)	 16,053.27
PRI	OR YEAR INFORMATION FOR BUDGETING:	
*a.	FY 2008-2009 BASE Budget	 106,893.26

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*b.	FY 2008-2009 Maximum Budget	132,186.72
* c.	FY 2008-2009 ANB	21
*d.	FY 2008-2009 Adopted General Fund Budget	124,862.17
*e.	FY 2008-2009 Over-BASE Levy As Submitted On Budget	17,968.91

DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
Cou	nty		
a.	Tax Year 2008 County Taxable Value	17,531,518	17,531,518
b.	FY 2008-09 County ANB (Budgeted)	841	425
c.	County Retirement Mill Value per ANB	20.85	41.25
Dist	rict		
d.	Tax Year 2008 District Taxable Value	344,149	N/A
e.	FY 2008-09 District ANB (Budgeted)	21	N/A
f.	District Debt Service Mill Value Per ANB	16.39	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	25.05	52.07
h.	Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 01 Beaverhead
District: 0015 Reichle Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	ST	ATEWIDE GTB RATIO:	Elementary	<b>High School</b>
	(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
	(b)	2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost		
		payment (including prorated coop costs)	193,723,579.79	119,054,972.19
	(c)	GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93
II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
11.			20.85	N/A
	(a)	Statewide GTB ratio (from c above)	20.83	N/A
	(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB		
		Entitlement	42,683.35	N/A
	(c)	40% of 2008-09 District special education allowable cost		
		payment plus district prorated coop cost payment	1,268.86	N/A
	(d)	District's FY 2009-10 guaranteed tax base		
		(a) $x [(b) + (c)]$	916,403.58	N/A
	(e)	District taxable valuation (Tax Year 2008)***	344,149	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill		
		$[(d) - (e)] \times .001$		N/A

<sup>\*\*\*</sup> A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.